



# SILESIAN VOIVODESHIP OFFICIAL JOURNAL

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Item 1061

## **RESOLUTION NO. XXXI/675/21 OF KATOWICE CITY COUNCIL**

of 4 February 2021

### **on property tax exemption constituting regional investment aid**

Pursuant to Article 18(2)(8), Article 40(1), Article 42 of the Act of 8 March 1990 on local government (*Journal of Laws of 2020*, item 713, as amended), Article 7(3) and Article 20b of the Act of 12 January 1991 on taxes and local fees (*Journal of Laws of 2019*, item 1170, as amended) as well as § 1 and § 15 of the Regulation of the Council of Ministers of 9 January 2015 on the conditions for granting property tax and motor vehicle tax exemptions, constituting regional investment aid, culture and heritage conservation aid, sports infrastructure and multi-purpose recreational infrastructure aid, local infrastructure aid, regional airports aid and ports aid. (*Journal of Laws of 2019*, item 297, as amended) and Communication from the Commission concerning the prolongation and the amendments of the Guidelines on Regional State Aid for 2014-2020, Guidelines on State Aid to Promote Risk Finance Investments, Guidelines on State Aid for Environmental Protection and Energy 2014-2020, Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty, Communication on the Criteria for the Analysis of the Compatibility with the Internal Market of State Aid to Promote the Execution of Important Projects of Common European Interest, Communication from the Commission – Framework for State aid for research and development and innovation and Communication from the Commission to the Member States on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to short-term export-credit insurance 2020/C 224/02 (*Journal of Laws EU 2020 / C 224/02* of 08.07.2020) and Commission Regulation (EU) 2020/972 of 2 July 2020 amending Regulation (EU) No 1407/2013 as regards its prolongation and amending Regulation (EU) No 651/2014 as regards its prolongation and relevant adjustments (*Journal of Laws UE L 215/3* of 07.07.2020)

### **Katowice City Council resolves:**

§ 1. 1. To exempt from property tax land as well as buildings and structures or their parts used for conducting business activity in the area of production and services, and related to the execution of initial investments, on the conditions set out in the Regulation of the Council of Ministers of 9 January 2015 on the conditions for granting property tax and motor vehicle tax exemptions, constituting regional investment aid, culture and heritage conservation aid, sports infrastructure and multi-purpose recreational infrastructure aid, local infrastructure aid, regional airports aid and ports aid.

2. The exemption referred to in sec. 1 does not cover properties used for conducting trade activity.

§ 2. Determine that the entity intending to apply for property tax exemption referred to in § 1 is obligated to submit a notification of intention to use regional investment aid on the form, a specimen of which is attached as Appendix no. 1 to this Resolution, along with the required appendices, before the commencement of works related to the initial investment, until 31 December 2021 at the latest.

§ 3. 1. The property tax exemption referred to in § 1 is granted:

- 1) from the first day of the month following the month in which the works on the initial investment commenced – with respect to objects of taxation that are subject to tax obligation on the day of notification, in which the initial investment will be executed;

- 2) from the date on which tax obligation arises, in accordance with the provisions of the Act of 12 January 1991 on taxes and local fees – with respect to objects of taxation constituting initial investment, for which the tax obligation arises after the date of notification for the maximum period of 2 years upon fulfilment of all of the following conditions:
  - a) having no payments for taxes and local fees, agricultural and forest tax, for which the tax authority is the Mayor of Katowice City, nor outstanding payments towards Katowice City Hall on the day of notification as well as, in the situation referred to in § 3(1)(2), additionally on the last day of the

month preceding the month in which the exemption becomes applicable;

- b) commencing the initial investment within six months, starting from the date of submission of the notification referred to in § 2 of the Resolution;
- c) completing the initial investment within a period not exceeding 2 years, starting from the date of commencement of the investment.

2. If exceeding the maximum aid intensity occurs before two years have elapsed, the exemption applies until the end of the month preceding the month in which the intensity was exceeded.

3. The basis for obtaining property tax exemption referred to in § 1 is the submission of a property tax return or corrected property tax return with appendices, containing data on tax exemptions in property tax, or information or corrected information concerning property tax with appendices, on the forms specified in the resolution of Katowice City Council, containing data on tax exemptions in property tax.

§ 4. 1. To determine that within 14 days of the commencement of initial investment, the entity that submitted a notification of intention to use the aid has to submit to the Mayor of Katowice City:

- a) a document confirming the commencement of work related to the initial investment, i.e. a document including the date of commencement of construction work related to the investment or the first legally binding commitment to order equipment or other commitment which makes the investment irreversible, whichever occurs first;
- b) information and documents which have to be submitted under the Act on the procedural issues concerning public aid with respect to granting regional investment aid, applicable on the date of notification.

2. During the execution of the initial investment, every 6 months from the date of commencement of work, the entity that submitted the notification of intention to use the aid has to submit to the Mayor of Katowice City information on the progress in the execution of the initial investment, on the incurred costs that are eligible to be covered by the aid, as well as the prospected date of completion of the initial investment.

3. Within 30 days of the completion of initial investment, the entity that submitted the notification of intention to use the aid has to submit to the Mayor of Katowice City:

- a) a document confirming the completion of initial investment, i.e. decision on occupancy permit received from the District Construction Supervision Inspectorate (Powiatowy Inspektorat Nadzoru Budowlanego, PINB) or a document confirming the receipt by District Construction Supervision Inspectorate of a notification of completion of construction, in the case of construction or expansion of a property constituting initial investment or the day of taking the last action in the case of other investments;
- b) information on the type and the amount of incurred costs eligible for aid, confirmed with photocopies of invoices or other accounting documents (with original copies for review);
- c) information and documents which have to be submitted under the Act on the procedural issues concerning public aid with respect to granting regional investment aid, applicable on the date of submission of information on completion of the investment.

4. The day of completion of initial investment will be the date on which the decision on occupancy permit issued by the District Construction Supervision Inspectorate came into force or the date on which the completion of construction was notified to the District Construction Supervision Inspectorate – if the said authority does not issue a decision objecting thereto within 21 days – in the case of a construction or expansion of a property constituting initial investment or the day of taking the last action in the case of other investments.

5. The costs referred to in sec. 3 do not include costs:

- a) financed from public funds;
- b) which became the basis for property tax exemption pursuant to other resolutions of Katowice City Council.

6. After the taxpayer submits the information and the documents referred to in sec. 3, the tax authority will verify them and conduct an examination of the property.

7. After the period of 5 years from the completion of initial investment or, in the case of small and medium enterprises – after the period of 3 years, the entity that used the exemption is obligated to submit documents confirming that the investment has been maintained in the city of Katowice.

§ 5. 1. The entity that uses the exemption is obligated to notify in writing the Mayor of Katowice City of the loss of right to the exemption or a change that affects the amount of aid granted, no later than within 14 days of the date on which the circumstances that caused the loss or the change occurred.

2. If exceeding the maximum aid intensity occurred as a result of property tax exemption pursuant to this Resolution, the amount of aid granted that exceed the permissible intensity must be returned.

3. In the case of the loss of right to the exemption, the entity that uses the exemption is obligated to submit a corrected property tax return or corrected information concerning property tax as well as to pay the tax due together with interest, if applicable, for the whole period during which the entity unduly used the exemption.

4. The loss of the right to the exemption occurs in the following situations:

- a) occurrence, during the exemption period, of at least a one-month delay in payment of taxes and local fees, agricultural and forest tax, for which the tax authority is the Mayor of Katowice City and charges towards Katowice City Hall, counted from the due date of the tax or charges;
- b) the taxpayer becoming subject to bankruptcy or liquidation proceedings during the exemption period and before the expiry of 2 years after the end of the exemption period;
- c) violation by the entity of conditions set out in this Resolution;
- d) providing false data or not updating the data submitted to the Mayor of Katowice City with respect to the submitted notification as well as other information affecting the right to the exemption;
- e) misusing the aid obtained as a result of property tax exemption.

§ 6. To determine the form specimens:

- 1) notification of intention to use regional investment aid, attached as Appendix no. 1 to this Resolution;
- 2) declarations of the entity applying for property tax exemption under regional investment aid on undertaking to cover at least 25% of eligible costs from its own resources or by external funds, excluding public funding, attached as Appendix no. 2 to this Resolution;
- 3) declarations of the entity applying for property tax exemption under regional investment aid on undertaking to maintain the investment in the city of Katowice, attached as Appendix no. 3 to this Resolution.

§ 7. To entrust the execution of the Resolution to the Mayor of Katowice City.

§ 8. 1. The resolution enters into force after 14 days from announcement in Silesian Voivodeship Official Journal.

2. The Resolution will remain in force until 31 December 2021, while the rights to the exemption acquired during the period of applicability of the Act continue for the period provided for in the Act.

Chairperson of Katowice City Council

**Maciej Biskupski**

Appendix no. 1 to the Resolution no. XXXI/675/21  
of Katowice City Council  
of 4 February 2021

**Notification of intention to use regional investment aid**

Notification number (*filled out by the Katowice City Hall*)

1. Name ( <i>company</i> ) of the entity or full name
2. Full address of entity's registered office or place of residence and conducting business activity
3. Telephone and fax no. (with area code)
4. E-mail address, website address
5. Full name, job title, phone number, fax number of the person responsible on the part of the entity for matters related to this application, who is authorised to communicate with Katowice City Hall ( <i>power of attorney</i> )
6. Size of the entity <sup>1</sup> (mark as appropriate) - micro-entrepreneur - small entrepreneur - medium entrepreneur - other entrepreneur
7. Entity's legal status <sup>2</sup> ( <i>enter correct code</i> )
8. Polish Classification of Activity (PKD)
9. Numbers: NIP (Tax Identification Number): REGON (National Business Registry Number):
10. Seven-digit ID of the commune in which the entity has its registered office of place of residence, in accordance with the Regulation of the Council of Ministers of 15 December 1998 on the detailed rules for maintaining, applying, and making available the official national register of territorial division as well as the related obligations of government administration authorities and local government units ( <i>Journal of Laws, No. 157, item 1031, as amended</i> )

11. Bank account number, address and name of the bank where the entity holds their bank account
12. Type of initial investment ( <i>as defined in § 3(10) of the Regulation of the Council of Ministers of 9 January 2015 on the conditions for granting property tax and motor vehicle tax exemptions, constituting regional investment aid, culture and heritage conservation aid, sports infrastructure and multi-purpose recreational infrastructure aid, local infrastructure aid, regional airports aid and ports aid. (Journal of Laws of 2019, item 297, as amended)</i> ), along with a detailed description of what the initial investment will consist of, indication of the type of costs eligible to be covered by the aid ( <i>referred to in § 6 of the Regulation</i> ), and the planned amount that the entity intends to incur on the day of submitting the notification
13. Date of commencement and completion as well as place of execution of investment
14. Value of own contribution ( <i>amount and percentage</i> ) in the costs of initial investment
15. Employment situation as at the date of application submission
Appendices: - declaration of the entity applying for property tax exemption under regional investment aid on undertaking to cover at least 25% of eligible costs from its own resources or by external funds, excluding public funding, in accordance with the specimen set out in Appendix no. 2 to the Resolution  - declaration of the entity applying for property tax exemption under regional investment aid on undertaking to maintain the investment in the city of Katowice, in accordance with the specimen set out in Appendix no. 3 to the Resolution  - building permit decision (concerning the initial investment related to the construction or conversion of the property)  - information and documents which have to be submitted under the Act of 30 April 2004 on the procedural issues concerning public aid (Journal of Laws of 2020, item 708, as amended) with respect to granting regional investment aid, applicable on the date of notification.

.....

Date and signature of the applicant with full name or job title

<sup>1)</sup> Within the meaning of Commission Regulation (EC) No. 651/2014 of 17 June 2014 declaring certain categories of aid

compatible with the internal market in application of Articles 107 and 108 of the Treaty (EU Official Journal L of 26 June 2014)

<sup>21</sup> Enter correct code: 1.A- a state-owned company; 1.B- a sole shareholder company of the State Treasury; 1.C- a sole shareholder company of a local government unit, within the meaning of provisions on public utilities; 1.D- a joint-stock company or a limited liability company, with respect to which the State Treasury, a local government unit, a state-owned company or a sole shareholder company of the State Treasury are entities which enjoy the same rights as a parent undertaking within the meaning of provisions on competition and consumer protection; 1.E – unit of the public finance sector within the meaning of the provisions of the Act of 27 August 200 ..... <?> on Public Finance (Journal of Laws of 2019, item 869, as amended) 2- an entrepreneur that does not fall into the categories covered by code from 1.A to 1.E

Appendix no. 2 to the Resolution no. XXXI/675/21  
of Katowice City Council  
of 4 February 2021

**Declaration of the entity applying for property tax exemption under regional investment aid on undertaking to cover at least 25% of eligible costs from its own resources or by external funds, excluding public funding**

I hereby declare that .....

/Name (company) of the entity or full name, NIP, REGON/

.....  
.....

/Full address of entity's registered office or place of residence and conducting business activity/

I undertake to to cover at least 25% of eligible costs from its own resources or by external funds, excluding public funding \*.

.....  
Date and signature of the applicant with full name or job title

\* Own resources or external funds will be understood as funds that were not obtained by the entity in connection with the support from public funds.



Appendix no. 3 to the Resolution  
No. XXXI/675/21 Of Katowice City Council  
of 4 February 2021

**Declaration of the entity applying for property tax exemption under regional investment aid on undertaking to maintain the investment**

I hereby declare that .....

/Name (company) of the entity or full name, NIP, REGON/

.....  
.....

/Full address of entity's registered office or place of residence and conducting business activity/

I undertake to maintain the investment in the city of Katowice for the minimum period of ..... years\* from the date of its completion.

.....

Date and signature of the applicant with full name or job title

\* to be filled out in accordance with the information set out in § 12(1)(3) of the Resolution of the Council of Ministers of 9 January, 2015 on the conditions for granting property tax and motor vehicle tax exemptions, constituting regional investment aid, culture and heritage conservation aid, sports infrastructure and multi-purpose recreational infrastructure aid, local infrastructure aid, regional airports and ports aid (Journal of Laws of 2019, item 297, as amended).